

**REPORT OF THE AUDIT OF THE  
METCALFE COUNTY  
SHERIFF**

**For The Year Ended  
December 31, 2014**



**MIKE HARMON  
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**EXECUTIVE SUMMARY**

**AUDIT OF THE**  
**METCALFE COUNTY SHERIFF**

**For The Year Ended**  
**December 31, 2014**

The Auditor of Public Accounts has completed the Metcalfe County Sheriff's audit for the year ended December 31, 2014. Based upon the audit work performed, the financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees in conformity with the regulatory basis of accounting.

**Financial Condition:**

Excess fees decreased by \$5,329 from the prior year, resulting in excess fees of \$38,207 as of December 31, 2014. Receipts increased by \$23,002 from the prior year and disbursements increased by \$28,331.

**Report Comments:**

- 2014-001 The Sheriff's Office Lacks Adequate Segregation Of Duties Over Receipts, Disbursements, And Reconciliations
- 2014-002 The Sheriff's Office Lacks Adequate Segregation Of Duties Over Payroll And Should Improve Controls Over The Payroll Process

**Deposits:**

The Sheriff's deposits as of December 8, 2014 were exposed to custodial credit risk as follows:

- Uncollateralized and Uninsured \$108,618

The Sheriff's deposits were covered by FDIC insurance and a properly executed collateral security agreement, but the bank did not adequately collateralize the Sheriff's deposits in accordance with the security agreement.



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**MIKE HARMON**  
**AUDITOR OF PUBLIC ACCOUNTS**

The Honorable Greg Wilson, Metcalfe County Judge/Executive  
The Honorable Rondal Shirley, Metcalfe County Sheriff  
Members of the Metcalfe County Fiscal Court

Independent Auditor's Report

**Report on the Financial Statement**

We have audited the accompanying Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the County Sheriff of Metcalfe County, Kentucky, for the year ended December 31, 2014, and the related notes to the financial statement.

**Management's Responsibility for the Financial Statement**

Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Audit Guide for County Fee Officials* issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



The Honorable Greg Wilson, Metcalfe County Judge/Executive  
The Honorable Rondal Shirley, Metcalfe County Sheriff  
Members of the Metcalfe County Fiscal Court

### **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note 1 of the financial statement, the financial statement is prepared by the County Sheriff on the basis of the accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County Sheriff, as of December 31, 2014, or changes in financial position or cash flows thereof for the year then ended.

### **Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and excess fees of the County Sheriff for the year ended December 31, 2014, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2015 on our consideration of the Metcalfe County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Metcalfe County Sheriff's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control over financial reporting and compliance.



The Honorable Greg Wilson, Metcalfe County Judge/Executive  
The Honorable Rondal Shirley, Metcalfe County Sheriff  
Members of the Metcalfe County Fiscal Court

**Other Reporting Required by Government Auditing Standards (Continued)**

Based on the results of our audit, we have presented the accompanying comments and recommendations, included herein, which discusses the following report comments:

- 2014-001 The Sheriff's Office Lacks Adequate Segregation Of Duties Over Receipts, Disbursements, And Reconciliations
- 2014-002 The Sheriff's Office Lacks Adequate Segregation Of Duties Over Payroll And Should Improve Controls Over The Payroll Process

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mike Harmon", with a long horizontal flourish extending to the right.

Mike Harmon  
Auditor of Public Accounts

November 4, 2015

METCALFE COUNTY  
 RONDAL SHIRLEY, SHERIFF  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2014

Receipts

State - Kentucky Law Enforcement Foundation Program Fund (KLEFPF)	\$	11,922
State Fees For Services:		
Finance and Administration Cabinet	\$	72,355
Sheriff Security Service	<u>4,072</u>	76,427
Circuit Court Clerk - Fines and Fees Collected		745
Fiscal Court		68,857
County Clerk - Delinquent Taxes		13,652
Commission On Taxes Collected		139,352
Fees Collected For Services:		
Auto Inspections	3,320	
Accident and Police Reports	974	
Serving Papers	14,110	
Carrying Concealed Deadly Weapon Permits	<u>3,695</u>	22,099
Other:		
Add-On Fees	13,847	
Miscellaneous	773	
HB 577 (Fiscal Court's Portion Serving Papers)	3,470	
School Resource Officer	<u>7,500</u>	25,590
Interest Earned		23
Borrowed Money:		
State Advancement		<u>38,434</u>
Total Receipts		397,101

The accompanying notes are an integral part of this financial statement.

METCALFE COUNTY  
 RONDAL SHIRLEY, SHERIFF  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS  
 For The Year Ended December 31, 2014  
 (Continued)

Disbursements

Operating Disbursements and Capital Outlay:

Personnel Services-

Deputies' Salaries	\$ 63,326
Part-Time Salaries	40,492
Office Clerk's Salaries	39,095
KLEFPF Salaries	9,451
School Resource Officer's Salary	11,953

Employee Benefits-

Employer's Share Social Security	17,701
Employer's Share Retirement - KLEFPF	1,700

Contracted Services-

Advertising	1,703
Paper Server	320

Materials and Supplies-

Office Materials and Supplies	4,205
Uniforms	2,906

Auto Expense-

Gasoline	19,987
Maintenance and Repairs	4,017
Mileage	298

Other Charges-

Conventions and Travel	784
Dues	442
Postage	2,770
Employee Training	755
HB 577	3,470
Miscellaneous	1,046
CCDW	540
Labor Cabinet Settlement	8,000

Capital Outlay-

Office Equipment	<u>450</u>	\$ 235,411
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Debt Service:

State Advancement	<u>38,434</u>
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Total Disbursements \$ 273,845

The accompanying notes are an integral part of this financial statement.

METCALFE COUNTY  
RONDAL SHIRLEY, SHERIFF  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS  
For The Year Ended December 31, 2014  
(Continued)

Net Receipts	\$ 123,256
Less: Statutory Maximum	<u>82,131</u>
Excess Fees	41,125
Less: Training Incentive Benefit	<u>2,918</u>
Excess Fees Due County for 2014	38,207
Payment To Fiscal Court - March 6, 2015	<u>38,183</u>
Balance Due Fiscal Court at Completion of Audit	<u><u>\$ 24</u></u>

The accompanying notes are an integral part of this financial statement.

METCALFE COUNTY  
NOTES TO FINANCIAL STATEMENT

December 31, 2014

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

KRS 64.820 directs the fiscal court to collect any amount, including excess fees, due from the Sheriff as determined by the audit. KRS 134.192 requires the Sheriff to settle excess fees with the fiscal court at the time he files his final settlement with the fiscal court.

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework. Under this regulatory basis of accounting receipts and disbursements are generally recognized when cash is received or disbursed with the exception of accrual of the following items (not all-inclusive) at December 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for 2014 services
- Reimbursements for 2014 activities
- Tax commissions due from December tax collections
- Payments due other governmental entities for payroll
- Payments due vendors for goods or services provided in 2014

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the County Treasurer in the subsequent year.

C. Cash and Investments

KRS 66.480 authorizes the Sheriff's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

METCALFE COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 December 31, 2014  
 (Continued)

Note 2. Employee Retirement System

The county official and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a cost sharing, multiple employer defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability and death benefits to plan members. Benefit contributions and provisions are established by statute.

Nonhazardous covered employees are required to contribute five percent of their salary to the plan. Nonhazardous covered employees who begin participation on or after September 1, 2008 are required to contribute six percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 18.89 percent for the first six months and 17.67 percent for the last six months.

The Sheriff's contribution to employer's share of KLEFPF retirement for calendar year 2012 was \$1,656, calendar year 2013 was \$1,796, and calendar year 2014 was \$1,700.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Nonhazardous employees who begin participation on or after September 1, 2008 must meet the rule of 87 (member's age plus years of service credit must equal 87, and the member must be a minimum of 57 years of age) or the member is age 65, with a minimum of 60 months service credit.

CERS also provides post retirement health care coverage as follows:

For members participating prior to July 1, 2003, years of service and respective percentages of the maximum contribution are as follows:

<b>Years of Service</b>	<b>% paid by Insurance Fund</b>	<b>% Paid by Member through Payroll Deduction</b>
20 or more	100%	0%
15-19	75%	25%
10-14	50%	50%
4-9	25%	75%
Less than 4	0%	100%

As a result of House Bill 290 (2004 General Assembly), medical insurance benefits are calculated differently for members who began participation on or after July 1, 2003. Once members reach a minimum vesting period of ten years, non-hazardous employees whose participation began on or after July 1, 2003, earn ten dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

METCALFE COUNTY  
NOTES TO FINANCIAL STATEMENT  
December 31, 2014  
(Continued)

Note 3. Deposits

The Metcalfe County Sheriff maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the Sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the Sheriff's deposits may not be returned. The Metcalfe County Sheriff does not have a deposit policy for custodial credit risk but rather follows the requirements of KRS 41.240(4). As of December 31, 2014, all deposits were covered by FDIC insurance or a properly executed collateral security agreement. However, as of December 8, 2014, public funds were exposed to custodial credit risk because the bank did not adequately collateralize the Sheriff's deposits in accordance with the security agreement.

- Uncollateralized and Uninsured      \$108,618

Note 4. Drug Eradication Account

The Metcalfe County Sheriff maintains a Drug Eradication Account, which is funded by proceeds from the confiscation, surrender, or sale of real and personal property involved in drug related convictions. These funds are to be used for law enforcement activities. As of January 1, 2014, the account had balance of \$3,682. During 2014, \$1 of interest was received and \$1,277 was expended, leaving a balance of \$2,406 as of December 31, 2014.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS





**MIKE HARMON**  
**AUDITOR OF PUBLIC ACCOUNTS**

The Honorable Greg Wilson, Metcalfe County Judge/Executive  
The Honorable Rondal Shirley, Metcalfe County Sheriff  
Members of the Metcalfe County Fiscal Court

**Report On Internal Control Over Financial Reporting And  
On Compliance And Other Matters Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards**

**Independent Auditor's Report**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Statement of Receipts, Disbursements, and Excess Fees - Regulatory Basis of the Metcalfe County Sheriff for the year ended December 31, 2014, and the related notes to the financial statement and have issued our report thereon dated November 4, 2015. The County Sheriff's financial statement is prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the Metcalfe County Sheriff's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing out opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Metcalfe County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Metcalfe County Sheriff's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying comments and recommendations, we identified a certain deficiency in internal control that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying comments and recommendations as item 2014-001 to be a material weakness.



Report On Internal Control Over Financial Reporting And  
On Compliance And Other Matters Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards  
(Continued)

**Internal Control Over Financial Reporting (Continued)**

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying comments and recommendations as item 2014-002 to be a significant deficiency.

**Compliance And Other Matters**

As part of obtaining reasonable assurance about whether the Metcalfe County Sheriff's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

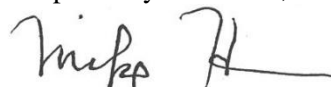
**County Sheriff's Response to Finding**

The Metcalfe County Sheriff's response to the finding identified in our audit is described in the accompanying comments and recommendations. The County Sheriff's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Mike Harmon  
Auditor of Public Accounts

November 4, 2015

## COMMENTS AND RECOMMENDATIONS



METCALFE COUNTY  
RONDAL SHIRLEY, SHERIFF  
COMMENTS AND RECOMMENDATIONS

For The Year Ended December 31, 2014

INTERNAL CONTROL - MATERIAL WEAKNESS:

2014-001    The Sheriff's Office Lacks Adequate Segregation Of Duties Over Receipts, Disbursements, And Reconciliations

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The Sheriff's office has a lack of segregation of duties over receipts, disbursements, and the reconciliation process. The office manager collects receipts, prepares deposits and daily checkout sheets, prepares and signs checks, and prepares financial statements. She also posts to the ledgers and reconciles the bank statements.

Adequate segregation of duties would prevent the same person from having a significant role in the receiving process, recording, and reporting of receipts and disbursements. To adequately protect employees in the normal course of performing their duties, and/or prevent inaccurate financial reporting or misappropriation of assets, we recommend the Sheriff separate the duties involving receipts, disbursement of cash, preparation of the financial reports, and bank reconciliation process. If, due to a limited number staff, that is not feasible, strong oversight over those areas should occur and involve an employee not currently performing any of those functions. Additionally, the Sheriff could also provide the oversight. The individual providing this oversight should initial source documents as evidence of this review.

*Sheriff's Response: No response.*

INTERNAL CONTROL - SIGNIFICANT DEFICIENCY:

2014-002    The Sheriff's Office Lacks Adequate Segregation Of Duties Over Payroll And Should Improve Controls Over The Payroll Process

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The Sheriff's office has a lack of segregation of duties over the payroll process and should improve internal controls over the payroll process. The Sheriff's office lacks proper controls and oversight over the preparation of payroll and withholding reports. The office manager is responsible for preparing the individual earning records, all payroll checks, and all withholding reports.

The Sheriff's payroll earnings records and withholding reports contained numerous errors for calendar year 2014.

- The individual earnings records did not agree to the withholdings reported and paid to the County Treasurer. Due to errors in the amounts being picked up on the monthly report totals the office manager prepares in Microsoft Excel, retirement withholdings were underpaid by \$170 and county taxes were underpaid by \$5. These amounts have been turned over with excess fees and/or adjusted on the financial statement.
- The office manager withheld in error \$250 more insurance from employees paychecks which was paid to the County Treasurer, which was due to errors in the amounts withheld for the Sheriff in June 2014 and deputies in November 2014. The November 2014 errors were a result of insurance withholdings being taken out three times in the month instead of twice.

METCALFE COUNTY  
RONDAL SHIRLEY, SHERIFF  
COMMENTS AND RECOMMENDATIONS  
For The Year Ended December 31, 2014  
(Continued)

INTERNAL CONTROL - SIGNIFICANT DEFICIENCY: (Continued)

2014-002 The Sheriff's Office Lacks Adequate Segregation Of Duties Over Payroll And Should Improve Controls Over The Payroll Process (Continued)

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- The individual earnings records did not agree to the withholdings reported and paid to the Internal Revenue Service for federal and FICA withholdings, the State of Kentucky for state taxes, and the City of Edmonton for city taxes. KRS 141.330 states that every employer who fails to withhold or pay to the department any sums required to be withheld and paid shall be personally liable. Due to the same type of errors occurring on some of the monthly reports as noted above, we calculated the Sheriff's office underpaid the Internal Revenue Service by \$125, the State of Kentucky by \$186, and the City of Edmonton by \$19.
- The Sheriff's office does not have a written policy regarding employee vacation and sick leave earned and used during the year.

Failure to reconcile total payroll amounts each month to the individual earning records and monthly reports has resulted in under/over reporting of wages and withholdings to the appropriate agencies.

We recommend the Sheriff's office strengthen controls over the payroll process by:

- Strong oversight should be implemented and documented over review of individual earning records and payroll withholding reports that are performed by the office manager. The individual providing this oversight should initial source documents as evidence of this review and ensure correct amounts are being withheld and reported each pay period. In addition, implementing a payroll software program may also help resolve these errors.
- Ensuring amounts reported to Fiscal Court agree to individual earning records and Fiscal Court records. We also recommend the Sheriff consult with the Fiscal Court regarding underpayment of the employee's retirement withholdings to determine if this amount should be repaid to the county and overpayment of employee's insurance withholdings to determine if this amount should be paid back to the employees.
- Ensuring amounts reported to taxing agencies agree to individual earning records and the tax reports submitted. We recommend the Sheriff submit amended tax returns for the withholdings reported in error documented above. In addition, since excess fees have already been turned over to the Fiscal Court, the Sheriff should request these funds from Fiscal Court if necessary to pay these amounts due if funds are not available at the time.
- The Sheriff's office should implement a written policy over vacation and sick leave and request the County Attorney review the policy for compliance with laws and regulations.

*Sheriff's Response: Payroll mate (payroll program) has been purchased and began October of this year (2015).*



